

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:	:	
	:	
VALLEY MEDIA INC.,	:	Bankruptcy Case 01-11353 (JKF)
	:	
Debtors.	:	
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COMMONWEALTH OF MASSACHUSETTS	:	
DEPARTMENT OF REVENUE,	:	
	:	
Appellant,	:	
	:	
v.	:	Civil Action No. 05-179 JJF
	:	
VALLEY MEDIA, INC.,	:	
	:	
Appellee.	:	

O R D E R

WHEREAS, the above-captioned Bankruptcy Appeal was referred to mediation on March 28, 2005;

WHEREAS, by letter, the Court has been notified that the appeals were not resolved through mediation (D.I. 5);

NOW THEREFORE, IT IS HEREBY ORDERED that the parties shall adhere to the following briefing schedule unless an otherwise agreed upon schedule is filed within fifteen (15) days of the date of this Order:

Appellants Opening Brief on appeal shall be filed within **fifteen (15) days** of the date of this Order.

Answering Brief on appeal shall be filed within **fifteen (15) days** of receipt of opening brief.

Reply Brief on appeal shall be filed within **ten (10)**

**days** of receipt of answering brief.

June 3, 2005  
DATE

Joseph J. Fauron  
UNITED STATES DISTRICT JUDGE